# BOE-530 (FRONT) REV. 16 (1-02) SCHEDIJI F C-DETAIJ ED ALLOCATION

# SCHEDULE C-DETAILED ALLOCATION BY SUBOUTLET OF UNIFORM LOCAL SALES AND USE TAX

The original copy of this schedule must be attached to your return. Read instructions before preparing.

Please round cents to the nearest whole dollar.

Read instructions before preparing.							0			
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<b>TOTAL:</b> This Schedule C total must agree with line 17 of your return unless you are provided with either form BOE-531, Schedule B, or form BOE-531-L, Schedule L. If you receive Schedule B, please enter this Schedule C total on line B2 of Schedule B. If you receive Schedule L, please enter this Schedule C total on line L2 of Schedule L.										
OWNER'S NAME										
ACCOUNT NUMBER	INDUSTRY	TAX CODE	ZIP CODE	PCODE			PERI	PERIOD		

#### INSTRUCTIONS

## SCHEDULE C - DETAILED ALLOCATION

#### BY SUBOUTLET OF UNIFORM LOCAL SALES AND USE TAX

#### **GENERAL**

When a consolidated sales and use tax return is filed, covering more than one seller's permit, local taxes must be allocated among the cities and unincorporated areas of counties in which sales outlets are located. Schedule C lists the addresses of all your places of business for which seller's permits have been issued. Locations within a single city, or within the unincorporated area of a single county, are grouped. Each group is separated from the following group by a space and an asterisk (\*).

#### COLUMN 1-TAXING JURISDICTION IN WHICH BUSINESS ESTABLISHMENTS ARE LOCATED

Street addresses for your places of business are entered here as shown by our records. The taxing jurisdiction indicates the city in which the business is situated, or the county of location if the business is not within a city. A county having the same name as one of its cities can be distinguished from the city by the Tax Area Code entry in Column 2. County codes show as "998" in digits 3, 4 and 5, while city codes show as different numbers. Entries in the column headed "Sub-outlet Number" provide numerical identification of your sales outlets for Board records.

If you have closed any of the places listed, either before or during the period covered by this return, enter the word "closed" just **below** the street address. Enter the amounts of local tax just as you do for other places of business, or the word "None" if no taxable transactions occurred during the reporting period.

If, during the reporting period, you have operated any place of business in California which is not listed here, enter at the end of the list the street address and name of the Post Office serving the area. If in a city with a different name than the Post Office, enter the name of the city also. If the location has no street number, enter the street or road and the name of the Post Office. State whether the location is inside the city or town whose name corresponds to that of the Post Office (e.g., Highland Road, three miles outside Greenburg).

# **COLUMN 2-TAX AREA CODE**

You need not make any entry in this column. Code numbers shown here identify the taxing jurisdiction in which each business establishment is located.

# **COLUMN 3-AMOUNT OF 1% LOCAL TAX**

Enter in this column the amount of local tax (1%) for each business establishment, opposite the business address. "Total for this tax code" appears where two or more places of business are located in one taxing jurisdiction. Enter in Column 3, the total local taxes for all places of business in that taxing jurisdiction opposite the asterisk (\*). If you have only one business establishment in a local taxing jurisdiction, enter **only** the figures directly opposite the address and do not make any entry opposite the asterisk. Enter the word "None" opposite the address of any establishment operated during the period covered by this return if no tax liability accrued at that location.

### TOTAL AMOUNT OF LOCAL TAX

The total of Column 3 for all pages of Schedule C should agree with line 17 of your return, unless you have received a Schedule B or Schedule L. Schedule B is used for allocating local taxes on transactions not occurring at a permanent place of business. Schedule L is used to de-allocate local tax on lender bad debt deductions. If you are preparing a Schedule L, this Schedule C total must be entered on line L2 of Schedule L. If you are preparing a Schedule B, this Schedule C total must be entered on line B2 of Schedule B.